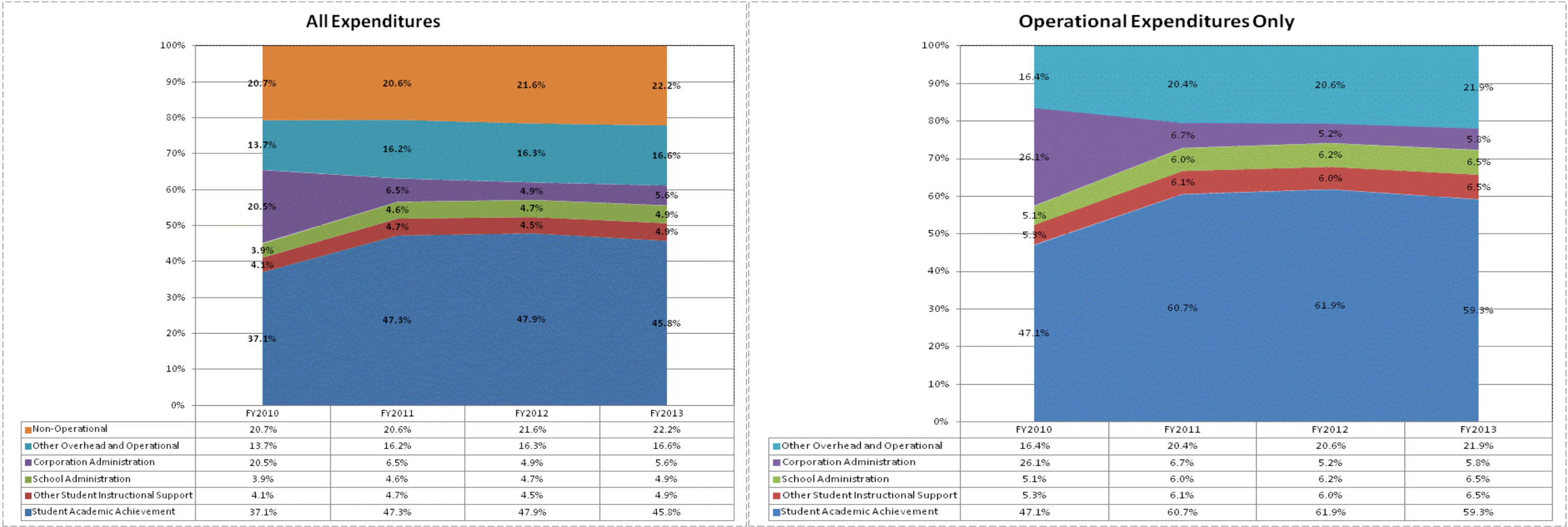


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
M S D Warren Township (5360)

M S D Warren Township (5360)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$63,394,003	49.4%	\$52,061,607	37.9%	\$67,408,833	47.9%	\$62,444,079	45.8%
Student Instructional Support	\$11,312,852	8.8%	\$9,775,678	7.1%	\$13,037,452	9.3%	\$13,383,405	9.8%
Overhead and Operational	\$25,417,377	19.8%	\$49,334,940	35.9%	\$29,824,115	21.2%	\$30,265,151	22.2%
Nonoperational	\$28,227,749	22.0%	\$26,304,864	19.1%	\$30,383,677	21.6%	\$30,212,426	22.2%
Grand Total	\$128,351,982		\$137,477,090		\$140,654,076		\$136,305,061	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	58.2%	45.0%	57.2%	55.6%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
M S D Warren Township (5360)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$500	\$229,774	N/A	N/A	> 500%
11050 Regular Programs; Full Day Kindergarten	\$200,806	\$94,032	\$798,465	\$1,721,677	> 500%	> 500%	116%
11100 Regular Programs; Elementary	\$14,730,970	\$16,460,063	\$29,166,410	\$28,778,192	95%	75%	-1%
11200 Regular Programs; Middle/Junior High	\$7,560,309	\$7,959,169	\$6,822,768	\$5,167,795	-32%	-35%	-24%
11300 Regular Programs; High School	\$8,282,646	\$9,309,260	\$10,028,939	\$9,098,717	10%	-2%	-9%
11410 Vocational Education; Agriculture A	\$0	\$15,080	\$0	\$0	N/A	-100%	N/A
11430 Vocational Education; Distributive Education	\$68,057	\$74,567	\$0	\$0	-100%	-100%	N/A
11440 Vocational Education; Health Occupations	\$2,980	\$3,389	\$4,436	\$3,983	34%	18%	-10%
11450 Vocational Education; Consumer and Homemaking	\$4,419	\$7,000	\$4,424	\$7,312	65%	4%	65%
11460 Vocational Education; Occupational Home Economics	\$707,570	\$635,258	\$450,976	\$359,813	-49%	-43%	-20%
11470 Vocational Education; Business Education	\$62,095	\$104,498	\$79,953	\$80,741	30%	-23%	1%
11480 Vocational Education; Industrial Education A	\$946,951	\$658,429	\$629,320	\$594,652	-37%	-10%	-6%
11490 Vocational Education; Industrial Education B	\$4,907	\$4,986	\$1,680	\$11,745	139%	136%	> 500%
11510 Vocational Education; Cooperative Education	\$0	\$0	\$4,600	\$0	N/A	N/A	-100%
11590 Other Vocational Education Programs	\$297,128	\$220,144	\$450,297	\$411,529	39%	87%	-9%
11910 Other Regular Programs; Competency Testing	\$239	\$0	\$0	\$4,672	> 500%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$213,143	\$369,617	\$3,319,636	\$2,923,701	> 500%	> 500%	-12%
12150 Gifted And Talented; High Ability Student Programs	\$107,100	\$0	\$49,485	\$29,576	-72%	N/A	-40%
12210 Mental Disabilities; Mild Mental Disabilities	\$1,005,465	\$766,625	\$426,479	\$360,935	-64%	-53%	-15%
12220 Mental Disabilities; Moderate Mental Disabilities	\$350,073	\$326,151	\$290,096	\$586,454	68%	80%	102%
12230 Mental Disabilities; Severe Mental Disabilities	\$571,482	\$614,641	\$371,362	\$370,776	-35%	-40%	0%
12310 Physical Impairment; Orthopedic Impairment	\$760,949	\$756,238	\$641,039	\$597,847	-21%	-21%	-7%
12320 Physical Impairment; Multiple Disabilities	\$95,599	\$118,567	\$57,965	\$53,492	-44%	-55%	-8%
12340 Physical Impairment; Hearing Impairment	\$279,046	\$277,420	\$339,952	\$323,798	16%	17%	-5%
12350 Physical Impairment; Homebound	\$98,888	\$220,522	\$95,533	\$56,423	-43%	-74%	-41%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$1,810,850	\$1,996,703	\$1,255,264	\$1,215,652	-33%	-39%	-3%
12510 Culturally Different; Communication Disorders	\$244,086	\$286,210	\$445,618	\$244,171	0%	-15%	-45%
12520 Culturally Different; Compensatory	\$20,771	\$44,085	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$2,300,639	\$2,362,475	\$2,384,824	\$1,656,069	-28%	-30%	-31%
12710 Equal Opportunity At Risk	\$669,892	\$732,565	\$586,175	\$545,685	-19%	-26%	-7%
12810 Special Education Preschool	\$448,465	\$459,444	\$407,062	\$414,393	-8%	-10%	2%
12900 Other Special Programs	\$30,205	\$12,370	\$1,392,365	\$1,082,713	> 500%	> 500%	-22%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$24,890	\$57,541	\$464,217	\$522,356	> 500%	> 500%	13%
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$276,085	\$323,642	\$118,048	\$43,971	-84%	-86%	-63%
13300 Adult/Continuing Education Programs; Occupational Programs	\$108,676	\$99,044	\$98,999	\$57,997	-47%	-41%	-41%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$132,447	\$119,142	\$77,344	\$69,187	-48%	-42%	-11%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$6,730	\$17,244	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$213,320	\$269,431	\$204,678	\$141,224	-34%	-48%	-31%
14200 Summer School Programs; Middle/Junior High School	\$153,703	\$9,072	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$222,567	\$373,211	\$239,442	\$149,939	-33%	-60%	-37%
15100 Enrichment Programs; Non-Credit	\$250	\$2,690	\$1,821	\$0	-100%	-100%	-100%
16100 Remediation Testing	\$104,201	\$104,081	\$132,261	\$68,943	-34%	-34%	-48%
16200 Preventive Remediation	\$61,738	\$62,448	\$39,151	\$42,405	-31%	-32%	8%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$541,638	\$939,491	\$1,980,241	\$206,049	-62%	-78%	-90%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$370,139	\$344,283	\$149,950	\$141,663	-62%	-59%	-6%
22130 Improvement of Instruction; Instructional Staff Training	\$157,867	\$77,993	\$137,227	\$406,931	158%	422%	197%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$119,044	\$205,413	\$6,357	\$15,636	-87%	-92%	146%
22210 Library/Media Services; Service Area Direction	\$42,819	\$0	\$0	\$1,513,537	> 500%	N/A	N/A
22220 Library/Media Services; School Library	\$1,033,371	\$1,086,115	\$854,270	\$704,496	-32%	-35%	-18%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
M S D Warren Township (5360)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
22230 Library/Media Services; Audiovisual	\$26,256	\$10,035	\$4,694	\$4,860	-81%	-52%	4%
22240 Library/Media Services; Educational Television	\$10,118	\$0	\$0	\$0	-100%	N/A	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$19,391	\$43,458	\$0	\$0	-100%	-100%	N/A
22290 Library/Media Services; Other Educational Media Services	\$284,166	\$4,348	\$750	\$0	-100%	-100%	-100%
22360 Instruction, Related Technology; Network Support	\$2,203,644	\$0	\$0	\$214,843	-90%	N/A	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$1,340,896	\$199,843	\$150,221	N/A	-89%	-25%
22900 Other Support Service, Instructional Staff	\$0	\$7,250	\$82,181	\$75,158	N/A	> 500%	-9%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,925,990	\$1,672,896	\$2,111,737	\$982,380	-49%	-41%	-53%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$1,930	\$2,371	\$0	\$0	-100%	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$2,941,378	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$52,858,085	\$52,061,607	\$67,408,833	\$62,444,079	18%	20%	-7%

Student Instructional Support

21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$1,457,157	\$1,633,461	N/A	N/A	12%
21130 Attendance and Social Work Services; Social Work Services	\$76,817	\$81,171	\$85,457	\$81,819	7%	1%	-4%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$948,986	\$829,157	\$623,239	\$923,012	-3%	11%	48%
21210 Guidance Services; Service Area Direction	\$85,822	\$90,997	\$83,052	\$76,700	-11%	-16%	-8%
21220 Guidance Services; Counseling Services	\$1,578,471	\$1,597,846	\$1,279,171	\$1,245,697	-21%	-22%	-3%
21240 Guidance Services; Information Services	\$39,784	\$5,466	\$3,786	\$317	-99%	-94%	-92%
21250 Guidance Services; Records Maintenance	\$9,884	\$11,202	\$0	\$0	-100%	-100%	N/A
21290 Guidance Services; Other Guidance Services	\$118,692	\$386	\$0	\$5,217	-96%	> 500%	N/A
21310 Health Services; Service Area Direction	\$19,474	\$2,238	\$885	\$0	-100%	-100%	-100%
21320 Health Services; Medical Services	\$9,009	\$0	\$2,029	\$0	-100%	N/A	-100%
21340 Health Services; Nurse Services	\$323,069	\$346,348	\$418,220	\$285,898	-12%	-17%	-32%
21390 Health Services; Other Health Services	\$10,411	\$54,359	\$9,609	\$24,831	139%	-54%	158%
21420 Psychological Testing	\$457,736	\$356,848	\$355,846	\$304,922	-33%	-15%	-14%
21430 Psychological Counseling	\$57,172	\$124,179	\$410,548	\$0	-100%	-100%	-100%
21490 Other Psychological Services	\$0	\$12,977	\$438	\$0	N/A	-100%	-100%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$506,163	\$564,907	\$595,715	\$601,889	19%	7%	1%
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$204,324	\$27,742	\$0	N/A	-100%	-100%
21810 Special Education Administration; Service Area Direction	\$503,863	\$541,353	\$885,399	\$1,073,985	113%	98%	21%
21890 Special Education Administration; Other Special Education Administration	\$109,805	\$117,359	\$80,918	\$293,135	167%	150%	262%
21910 Other Support Services, Students; Service Area Direction	\$16,780	\$0	\$0	\$0	-100%	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$59,889	\$148,996	N/A	N/A	149%
24100 Office of The Principal	\$3,736,792	\$4,183,783	\$5,958,386	\$5,876,989	57%	40%	-1%
24900 Other Support Services, School Administration	\$634,095	\$650,778	\$699,966	\$806,537	27%	24%	15%
Student Instructional Support Total	\$9,242,826	\$9,775,678	\$13,037,452	\$13,383,405	45%	37%	3%

Overhead and Operational

23110 Board of Education; Service Area Direction	\$58,983	\$75,075	\$62,756	\$55,134	-7%	-27%	-12%
23150 Board of Education; Legal Services	\$118,681	\$105,315	\$101,144	\$86,388	-27%	-18%	-15%
23160 Board of Education; Promotion Expenses	\$9,030	\$2,168	\$2,448	\$4,709	-48%	117%	92%
23210 Executive Administration; Office of The Superintendent	\$653,165	\$718,606	\$1,186,463	\$1,151,762	76%	60%	-3%
23220 Executive Administration; Community Relations	\$356,769	\$186,828	\$177,181	\$169,196	-53%	-9%	-5%
23230 Executive Administration; Staff Relations and Negotiations	\$323,372	\$404,326	\$422,172	\$431,857	34%	7%	2%
23290 Executive Administration; Other Executive Administration Services	\$102,351	\$82,215	\$16,167	\$19,905	-81%	-76%	23%
25110 Fiscal Services; Office of The Business Manager	\$166,549	\$149,995	\$364,567	\$389,102	134%	159%	7%
25120 Fiscal Services; Service Area Direction	\$581,113	\$0	\$190	\$0	-100%	N/A	-100%
25191 Other Fiscal Services; Refund of Revenue	\$59,150	\$51,930	\$115,831	\$110,752	87%	113%	-4%
25193 Other Fiscal Services; Printed Forms	\$7,610	\$4,973	\$3,072	\$6,092	-20%	22%	98%
25195 Other Fiscal Services; Bank Account Service Charge	\$83	\$2,355	\$30,634	\$15,960	> 500%	> 500%	-48%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
M S D Warren Township (5360)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
25199 Other Fiscal Services; Other	\$35,360	\$0	\$0	\$0	-100%	N/A	N/A
25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$631,189	\$437,862	\$435,831	N/A	-31%	0%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$3,046	\$0	\$0	\$0	-100%	N/A	N/A
25300 Printing, Publishing, and Duplicating Services	\$173,853	\$175,502	\$174,393	\$157,225	-10%	-10%	-10%
25400 Planning, Research, Development and Evaluation	\$13,477	\$0	\$0	\$0	-100%	N/A	N/A
25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25750 Personnel Services; Health Services	\$4,501	\$1,449	\$1,428	\$1,424	-68%	-2%	0%
25790 Personnel Services; Other Professional Services	\$0	\$23,129,251	\$0	\$0	N/A	-100%	N/A
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$0	\$82,404	\$65,113	N/A	N/A	-21%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$559,139	N/A	N/A	N/A
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$64,460	\$156,952	N/A	N/A	143%
25890 Other Technology Services	\$33,562	\$1,387,167	\$3,035,656	\$3,255,315	> 500%	135%	7%
25990 Other Support Services, Central	\$752	\$0	\$600,066	\$527,647	> 500%	N/A	-12%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$814,850	\$1,033,020	\$1,928,209	\$1,933,457	137%	87%	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$7,483,330	\$11,924,101	\$9,239,249	\$9,563,675	28%	-20%	4%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$297,854	\$255,550	\$369,940	\$396,410	33%	55%	7%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,125,202	\$1,267,080	\$1,206,125	\$1,239,695	10%	-2%	3%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,432	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$971	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$24,106	\$33,021	\$45,445	\$30,425	26%	-8%	-33%
26600 Operation and Maintenance of Plant Services; Security Services	\$115,788	\$291,194	\$388,590	\$364,202	215%	25%	-6%
26700 Operation and Maintenance of Plant Services; Insurance	\$689,495	\$622,926	\$662,118	\$786,613	14%	26%	19%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$61,900	\$6,375	\$6,864	N/A	-89%	8%
27010 Student Transportation; Service Area Direction	\$306,811	\$0	\$0	\$0	-100%	N/A	N/A
27100 Student Transportation; Vehicle Operation	\$3,319,078	\$3,284,347	\$5,901,735	\$6,036,170	82%	84%	2%
27200 Student Transportation; Monitoring Services	\$58,517	\$0	\$43,068	\$25,968	-56%	N/A	-40%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,430,006	\$1,438,203	\$1,712,861	\$1,723,766	21%	20%	1%
27400 Student Transportation; Purchase of School Buses	\$2,765,197	\$1,517,808	\$882,868	\$1,600	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$200,483	\$0	\$0	\$0	-100%	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$365,291	\$19,292	\$24,338	\$24,650	-93%	28%	1%
31100 Food Services Operations; Service Area Direction	\$111,536	\$103,955	\$265,997	\$117,214	5%	13%	-56%
31200 Food Services Operations; Food Preparation and Dispensing	\$390,859	\$272,696	\$202,500	\$198,511	-49%	-27%	-2%
31400 Food Services Operations; Food Purchases	\$3,101	\$994	\$5	\$0	-100%	-100%	-100%
31900 Other Food Services	\$59,622	\$100,510	\$65,797	\$216,427	263%	115%	229%
Overhead and Operational Total	\$22,264,936	\$49,334,940	\$29,824,115	\$30,265,151	36%	-39%	1%
Nonoperational							
33200 Community Recreation	\$110,428	\$141,351	\$0	\$0	-100%	-100%	N/A
33300 Civic Services	\$0	\$0	\$1,031,252	\$1,134,744	N/A	N/A	10%
33400 Athletic Coaches	\$633,587	\$735,550	\$128,507	\$143,567	-77%	-80%	12%
33600 Nonpublic School Pupil Services	\$0	\$0	\$2,162	\$0	N/A	N/A	-100%
33930 Latch Key Kid Program	\$968,223	\$307,895	\$232,999	\$254,244	-74%	-17%	9%
33940 Child Care Services	\$0	\$580,764	\$489,181	\$157,056	N/A	-73%	-68%
33990 Other Community Services; Other	\$99,544	\$53,177	\$4,423	\$148,848	50%	180%	> 500%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$11,281	\$61,252	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$5,117,483	\$5,623,801	\$6,273,466	\$6,788,224	33%	21%	8%
45100 Building Acquisition, Construction and Improvements	\$2,736,980	\$456,431	\$3,935,955	\$2,351,810	-14%	415%	-40%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$2,025,017	\$0	\$0	\$0	-100%	N/A	N/A
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$104,868	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$180,334	\$900,315	\$601,867	\$1,579,577	> 500%	75%	162%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$151,663	\$931	N/A	N/A	-99%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
M S D Warren Township (5360)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
51100 Debt Services; Principal on Debt; Bonds	\$805,000	\$1,305,000	\$1,520,000	\$1,600,000	99%	23%	5%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$123,654	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$1,063,288	\$559,305	\$350,985	\$267,229	-75%	-52%	-24%
52200 Debt Services; Interest on Debt; Temporary Loans	\$223,851	\$551,961	\$55,279	\$55,823	-75%	-90%	1%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$13,243,672	\$13,875,000	\$14,970,001	\$15,455,001	17%	11%	3%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$429,260	\$1,153,062	\$635,935	\$150,719	-65%	-87%	-76%
60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$0	\$1,000	N/A	N/A	N/A
Nonoperational Total	\$27,752,817	\$26,304,864	\$30,383,677	\$30,212,426	9%	15%	-1%
Prorated By Fund							
26491 2007 Account Code - PERF	\$1,074,016	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$4,779,303	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$365,268	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$8,502,216	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$64,003	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,448,512	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$16,233,318	\$0	\$0	\$0	N/A	N/A	N/A